



General Assembly

**Substitute Bill No. 982**

January Session, 2005

\* SB00982CE\_APP032405 \*

**AN ACT RESTORING FULL FUNDING FOR STATE PAYMENT IN LIEU OF TAXES FOR NEWLY-ACQUIRED MANUFACTURING MACHINERY AND EQUIPMENT AND CONCERNING A GRANT FOR THE CONNECTICUT PROCUREMENT TECHNICAL ASSISTANCE PROGRAM.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-94b of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective October 1, 2005, and*  
3 *applicable to assessment years commencing on or after October 1, 2005*):

4 On or before March fifteenth, annually, commencing March 15,  
5 1998, the assessor or board of assessors of each municipality shall  
6 certify to the Secretary of the Office of Policy and Management, on a  
7 form furnished by said secretary, the amount of exemptions approved  
8 under the provisions of subdivisions (72) and (74) of section 12-81,  
9 together with such supporting information as said secretary may  
10 require including the number of taxpayers with approved claims  
11 under said subdivisions (72) and (74) and the original copy of the  
12 applications filed by them. Said secretary shall review each such claim  
13 as provided in section 12-120b. Not later than December first next  
14 succeeding the conclusion of the assessment year for which the  
15 assessor approved such exemption, the secretary shall notify each  
16 claimant of the modification or denial of the claimant's exemption, in  
17 accordance with the procedure set forth in section 12-120b. Any

18 claimant aggrieved by the results of the secretary's review shall have  
19 the rights of appeal as set forth in section 12-120b. With respect to  
20 property first approved for exemption under the provisions of  
21 [subdivisions] (1) subdivision (72) [and] of section 12-81 for the  
22 assessment years commencing on or after October 1, 2000, but not later  
23 than October 1, 2004, or (2) subdivision (74) of section 12-81 for the  
24 assessment years commencing on or after October 1, 2000, the grant  
25 payable for such property to any municipality under the provisions of  
26 this section shall be equal to eighty per cent of the property taxes  
27 which, except for the exemption under the provisions of subdivisions  
28 (72) and (74) of section 12-81, would have been paid. With respect to  
29 property first approved for exemption under the provisions of  
30 subdivision (72) of section 12-81 for the assessment years commencing  
31 on or after October 1, 2005, the grant payable for such property to any  
32 municipality under the provisions of this section shall be equal to one  
33 hundred per cent of the property taxes which, except for the  
34 exemption under the provisions of subdivision (72) of section 12-81,  
35 would have been paid. The secretary shall, on or before December  
36 fifteenth, annually, certify to the Comptroller the amount due each  
37 municipality under the provisions of this section, including any  
38 modification of such claim made prior to December first, and the  
39 Comptroller shall draw an order on the Treasurer on or before the  
40 twenty-fourth day of December following and the Treasurer shall pay  
41 the amount thereof to such municipality on or before the thirty-first  
42 day of December following. If any modification is made as the result of  
43 the provisions of this section on or after the December fifteenth  
44 following the date on which the assessor has provided the amount of  
45 the exemption in question, any adjustments to the amount due to any  
46 municipality for the period for which such modification was made  
47 shall be made in the next payment the Treasurer shall make to such  
48 municipality pursuant to this section. The amount of the grant payable  
49 to each municipality in any year in accordance with this section shall  
50 be reduced proportionately in the event that the total of such grants in  
51 such year exceeds the amount appropriated for the purposes of this  
52 section with respect to such year. As used in this section,

53 "municipality" means each town, city, borough, consolidated town and  
 54 city and consolidated town and borough and each district, as defined  
 55 in section 7-324, and "next succeeding" means the second such date.

56 Sec. 2. (*Effective July 1, 2005*) The sum of three hundred sixty-two  
 57 thousand five hundred dollars is appropriated to the Department of  
 58 Economic and Community Development, from the General Fund, for  
 59 the fiscal year ending June 30, 2006, for a grant to the SouthEastern  
 60 Connecticut Enterprise Region, which shall use the grant to match  
 61 federal funds for the Connecticut Procurement Technical Assistance  
 62 Program.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	12-94b
Sec. 2	<i>July 1, 2005</i>	New section

**CE**

**Joint Favorable Subst. C/R**

**APP**